

April 20, 2016  
Sussex County Board of Taxation  
Regular Meeting  
Minutes

**Open Public Meetings Act Statement**

The Regular Meeting of the Sussex County Board of Taxation was opened by President John Fierro with a reading of the Open Public Meetings Act, at 9:10 AM.

Followed by: **Salute to the Flag**

**Roll Call:** Mr. George Conway, Present; Mr. Rich Ecke, Absent; Mr. John Fierro, Present.

**Approval of Minutes** - February 17, 2016 – Regular Meeting

President John Fierro introduced the Minutes from the February 17, 2016 - Regular Meeting of the Tax Board. Asked if there were any comments or questions, additions or omissions, Commissioner George Conway said he had nothing, and made a Motion to accept; President Fierro seconded the Motion; all in favor.

**NEW BUSINESS –**

**Final Equalization Table – County of Sussex 2016**

Melissa Rockwell, County Tax Administrator handed out the 2016 Final Equalization Table and, when asked if there were any comments or questions, she told the Board that everything seemed to be pretty much in order; the ratios are looking good. President Fierro agreed that the ratios were looking strong and said he'd like to think that Sussex County is one step ahead of the rest of the State as far as ratios go.

A brief discussion continued regarding some of the statistical information provided by the Equalization Table. President Fierro said all the numbers seem to be fine, they all jibe and make sense to him, and if Commissioner Conway has nothing, he'd like to make a Motion to approve, Commissioner Conway seconded the motion; all in favor.

**Conference Call**

Ms. Rockwell wanted to make the Board aware that she had a conference call scheduled at 2:00 PM with Rob Maikis, County Treasurer, and John Williams, County Counsel, concerning an issue with Open Space.

Ms. Rockwell explained that with Library and Health resolutions, she is given a levy, and she puts the levy into the system. With Open Space however, she is given a rate, and the system does not allow her to enter a rate, so she has to calculate out what the levy would work out to be. Between debits, credits, and rounding out, there is a short fall, it doesn't work out –it doesn't constitute a true number.

Commissioner Conway asked Ms. Rockwell if she'd considered a Resolution asking for a dollar amount. Ms. Rockwell said she has done so for two (2) years in a row, and that's the purpose of the conference call. She's giving them an ultimatum; if she puts in a levy, it's not going to match the rate that they want. Ms. Rockwell is being given a rate, and she wants to make sure that rate equals the number on the Abstract of Ratables, as well as the tax bills - the same number that's on the Resolution.

### **Educational Stipend**

Ms. Rockwell told the Board that she wanted approval for the annual educational stipend for \$500.00 per each municipal assessor. Commissioner Conway asked if the stipend would be the same dollar amount for each municipality, including Walpack Township. Ms. Rockwell confirmed that the annual stipend amount would be the same for each of the 24 municipalities within Sussex County.

### **OTHER BUSINESS**

#### **Office Reconstruction**

Ms. Rockwell told the Commissioners that new carpeting is scheduled to be installed in July (July 1, 2016) the Friday before the holiday weekend, which will allow the odors to dissipate. More discussion concerning the office reconstruction continued.

#### **2016 Regular Tax Appeal's**

Ms. Rockwell told the Board Tax Appeals would start immediately following the Reorganization meeting on Tuesday - May 3, 2016. Between May 3<sup>rd</sup> and May 5<sup>th</sup>, Ms. Rockwell said she hoped to have ten (10) towns scheduled. The Board discussed in detail some of the tax appeal statistics in Sussex County, specifically Vernon Township where half of the total amount of appeals were filed.

#### **Code of Ethics**

Ms. Rockwell handed out the "County Boards of Taxation Supplemental Code of Ethics" for future reference.

There being no further business to come before the Board, President John Fierro asked for a Motion to adjourn the meeting at 9:47 AM, Commissioner George Conway seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan  
County of Sussex  
Board of Taxation